

BEFORE THE ELECTRICITY OMBUDSMAN (MUMBAI)

(Appointed by the Maharashtra Electricity Regulatory Commission
under Section 42(6) of the Electricity Act, 2003)

REPRESENTATION NO. 22 OF 2026

In the Matter of Tax Deducted at Source (TDS) and not getting the facility of Prompt
Payment Discount and Regional Subsidy

Raghunandan Processors..... Appellant
(Con. No. 250389304367)

V/s.

Maharashtra State Electricity Distribution Co. Ltd., Kolhapur Circle. Respondent
(MSEDCL)

Appearances:

Appellant : 1. Arvind Maindargi, Accountant
2. Deepak Bagevadikar, Representative

Respondent: 1. Mhasu Misal, Executive Engineer, Kolhapur Circle
2. Khizar Shaikh, Jr. Law Officer
3. Abhijeet S. Patil, Asst. Accountant. Circle Office Kolhapur


Coram: Vandana Krishna [IAS (Retd.)]

Date of hearing: 7th April 2026

Date of Order: 7th May 2026

ORDER

This Representation was filed on 4th March 2026 under Regulation 19.1 of the Maharashtra Electricity Regulatory Commission (Consumer Grievance Redressal Forum & Electricity Ombudsman) Regulations, 2020 (CGRF & EO Regulations 2020) against the Order dated 8th January 2026 in Case No.73/2025 passed by the Consumer Grievance Redressal


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Forum, MSEDCL, Kolhapur Circle (the Forum). The Forum by its order rejected the grievance application.

2. The Appellant has filed this representation against the order of the Forum. An e-hearing was held on 07.04.2026 through video conference. Both parties were heard at length. [The Electricity Ombudsman's observations are recorded under 'Notes'.]


3. The Appellant's submissions and arguments are stated below:

- (i) The Appellant is a High Tension (HT) consumer of the Respondent. The particulars of the electricity connection are set out in Table-1. The Appellant is engaged in the manufacture of textile products, including cotton yarn.

Table 1:

| Name of Consumer | Consumer No. | Address | Sanc. Load /Contract Demand | Date of Supply |
|------------------------|--------------|---|-----------------------------|----------------|
| Raghunandan Processors | 250389304367 | W.No.21, H.No.1637 to 1640, Jawahar Nagar, Station Road Ichalkaranji, Dist.Kolhapur-416 115 | 440 KW/ 440 KVA | 18.11.1983 |

- (ii) The turnover of the Appellant's partnership firm exceeded the prescribed threshold under Section 194Q of the Income Tax Act, 1961 in August 2025. Consequently, the provisions relating to deduction of Tax Deducted at Source (TDS) on purchase of goods, including electricity, became applicable from August 2025.
- (iii) Owing to a bona fide lack of immediate awareness of crossing the statutory threshold, the applicability of TDS was subsequently brought to the Appellant's notice by its auditor. Immediately upon acquiring such knowledge, the Appellant complied with the statutory requirement by deducting TDS from the electricity bills (in the subsequent month.)
- (iv) The Appellant deducted TDS for August and September 2025 and deposited the same within the prescribed time under the Income Tax Act. The relevant details, along with supporting documents, were duly uploaded on the Respondent's portal. At that stage, no objection or discrepancy was raised by the Respondent.

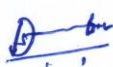

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- (v) However, subsequently, the Respondent arbitrarily rejected the TDS for August and September 2025 and disallowed the Prompt Payment Discount (PPD), rebate subsidy, and power factor incentive for the said months. As a result, the Respondent, vide letter dated 03.12.2025, raised an aggregate demand of ₹43,082/- in the October 2025 billing cycle.
- (vi) The financial implications of the Respondent's actions are as under:
- TDS deducted and deposited:
 - August 2025: ₹1,368/-
 - September 2025: ₹1,575/-
 - Total: ₹2,943/-
 - This amount was duly set aside and deposited with the Income Tax department, and the balance bill amount of ₹15,71,917/- was paid on 08.10.2025. (The Prompt Payment Discount (PPD) date was 10.10.2025.)
 - Demand raised by the Respondent (Letter dated 03.12.2025):
For August 2025:
 - Prompt Payment Discount reversal: ₹14,279/-
 - Delayed Payment Charges: ₹532/-
 - Regional Subsidy reversal: ₹26,892/-
 - Total: ₹41,703/-

[Note: All the aforesaid amounts pertain to the September 2025 bill, as alleged by the Respondent, and the same have been duly incorporated in Table-2.]

Table 2:


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| September 2025 Billing Details | | |
|--------------------------------|--|-----------------|
| Sr. No. | Particulars | Amount (Rs.) |
| A | Prompt payment payable amount in Sep.2025 | 15,74,861.22 |
| B | Amount paid by the Appellant on 08.10.2025 | 15,71,917.00 |
| C | Balance Amount (A-B) | 2,944.22 |
| D | Less TDS For Sep. 2025 | 1,575.00 |
| E | Short Payment (C-D) | 1,369.22 |
| F | Prompt Payment Discount | 14,279.00 |
| G | Delayed Payment Charges | 531.76 |
| H | Region Subsidy | 26891.9 |
| I | Opening Balance | 0.48 |
| J | Total Payable Amount (E+F+G+H+I) | 43072.36 |

For October 2025:

- Prompt Payment Discount reversal: ₹9,742/-
- Regional Subsidy reversal: ₹18,981/-
- Interest @1%: ₹1,570/-
- Total: ₹30,293/-


[Note: All the aforesaid amounts pertain to the November 2025 bill, as alleged by the Respondent, and the same have been duly incorporated in Table-3.]

Table 3:

| November 2025 Billing Details | | |
|-------------------------------|--------------------------------------|--------------|
| Sr. No. | Particulars | Amount (Rs.) |
| A | Prompt payment payable amount | 10,75,486.48 |
| B | Amount paid on 15.12.2025 | 10,72,995.00 |
| C | Balance Amount (A-B) | 2,491.48 |
| D | Less TDS For Nov 25 | 1,295.00 |
| E | Balance Amount (Short Payment) (C-D) | 1,196.48 |
| F | Prompt Payment Discount Amount | 9,742.00 |
| G | Delayed Payment Charges | 373.99 |
| H | Region Subsidy | 18,981.10 |
| I | Balance Payable Amount (E+F+G+H) | 30,293.57 |

Total (August + October 2025): ₹71,996/-

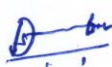
- Additional TDS paid:
- September 2025: ₹1,575/-


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- November 2025: ₹1,295/-
- Total: ₹2,870/-
- Gross Total Amount Paid: ₹71,996/- + ₹2,870/- = ₹74,866/-

- (vii) Thus, the Appellant has been subjected to an excess and unjust recovery of ₹74,866/-, despite statutory compliance. The Appellant has deducted and deposited TDS within the prescribed period of seven days from the end of the relevant month, strictly in compliance with statutory requirements. TDS under Section 194Q is governed by the statutory provisions of the Income Tax Act. The Appellant has fully complied with such provisions, and the same cannot be negated or invalidated by internal procedural constraints of the Respondent. **The Respondent's contention that TDS can be recognized only upon prior declaration on its portal is untenable.** Internal administrative procedures cannot override statutory obligations. Once TDS is duly deducted and deposited with the Government, the same constitutes valid discharge of liability to that extent.
- (viii) The denial of Prompt Payment Discount, rebate subsidy, and power factor incentive on the ground of alleged "short payment" is arbitrary and unjustified. The Appellant had duly discharged its liability through lawful deduction of TDS and timely payment of the balance amount. There was no delay or default attributable to the Appellant. *[Note: In fact, the Respondent got the benefit of no TDS deduction from its Aug.2025 bill.]*
- (ix) **The Respondent's reliance on internal circulars and portal-based restrictions to treat statutory TDS deduction as "short payment" is misplaced** and contrary to settled legal principles. Administrative instructions cannot defeat substantive statutory compliance.
- (x) The objection regarding locus standi is misconceived and untenable. The present proceedings have been initiated on behalf of the partnership firm by a duly authorized representative, and such technical objections cannot override the cause of substantive justice.
- (xi) The action of the Respondent in raising additional demand, denying legitimate incentives, and recovering amounts under threat of disconnection is arbitrary,


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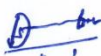


unreasonable, and violative of the principles of natural justice. The recovery has been effected in a coercive manner, compelling the Appellant to pay under protest.

- (xii) The Appellant filed a grievance application before the Forum on 11.11.2025, which came to be rejected by order dated 08.01.2026. The Appellant contends that the Forum failed to properly appreciate the material facts, applicable regulations, and settled principles governing assessment and billing. It is submitted that the impugned order, though reasoned, suffers from errors in appreciation of both evidence and law, thereby warranting interference by this Authority.
- (xiii) There is neither any revenue loss to the Respondent nor any delay in payment. The entire dispute arises solely due to **rigid and mechanical interpretation of the Respondent's portal mechanism, which cannot override statutory compliance.**
- (xiv) In view of the above, the Appellant most respectfully prays that:
- a) The TDS deducted and deposited for August, September, and November 2025 be duly recognized;
 - b) The demands of ₹43,082/- (towards short payment for August 2025) and ₹30,293.57 (towards short payment for November 2025) raised by the Respondent be quashed and set aside.
 - c) The excess amount of ₹74,866/- recovered from the Appellant be refunded along with applicable interest; and
 - d) All consequential benefits, including Prompt Payment Discount, Region Subsidy, delayed payment charges levied be refunded.

4. The Respondent's submissions and arguments are stated as below:

- (i) The present appeal is not maintainable, as the Appellant lacks locus standi to file the representation. The Appellant, being a partnership firm with multiple partners, has failed to submit any valid authorization empowering the deponent to institute the present proceedings.



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- (ii) The Appellant is a High Tension (HT) consumer (No. 250389304367) since 18.11.1983. The consumer details are set out in Table 1. The Appellant is engaged in the manufacture of textile products, particularly cotton yarn.
- (iii) The grievance pertains to the short payment arising from deduction of TDS in September 2025. As per the rules, if the turnover exceeds Rs.50 lakhs for a month, the consumer must deduct TDS @ 0.1% while paying the electricity bill. The relevant billing details are set out in Table 2.
- (iv) For August 2025, the Appellant paid the electricity bill within the prompt payment period but without deducting TDS or submitting any declaration, despite the accumulated bill amount exceeding Rs. 50 lakhs. **In September 2025, the Appellant deducted TDS pertaining to both August and September 2025 from the September bill.** Thus the TDS deduction for Aug.2025 was delayed by one month. As per MSEDCL's TDS Declaration Portal, only the current month's TDS can be declared. *[Note: Hence, when the Appellant tried to declare both the months' (Aug. and Sept.) TDS in Sept. 2025, the software did not allow it, and he had no option but to declare TDS only for Sept., though it was deducted and paid for both months.]* Since no declaration was submitted for August 2025, the system rightly treated the undeclared TDS as short payment in September 2025.
- (v) MSEDCL issued a letter dated 06.08.2021 to Field officers regarding implementation of provision of TDS under Section 194Q of Income Tax Act 1961. The important points of this letter are stated below:

From the Consumer Point of View:

- 1. Electricity is considered as "goods" in the context of the central sales tax by the Apex Court and in the context of the GST Law. Thus, the provisions of section 194Q applicable to MSEDCL.*
- 2. To define the applicability of TDS u/s 194Q, it is required to know the turnover of the consumers, Hence, the mail, message and link for declaration of turnover for applicability of TDS u/s 194Q, are sent to all HT, LT Industrial and commercial consumers by MSEDCL. The link provided for consumers for filing the declaration regarding TDS u/s 194Q is as below:*



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<https://pro.mahadiscom.in/Consumerinfo/tdsDeclaration.jsp>

3. Accordingly, consumers are required to fill up the details as mentioned in the above link and provide a declaration to MSEDCL that the PAN-holder consumer has a turnover above Rs.10 Crores specified by the provisions of the section 194Q and he is going to deduct TDS under section 194Q from the energy bill and not to charge TCS u/s 206 C (1H).
4. The above consumers will be tagged in IT System separately and MSEDCL will discontinue the TCS u/s 206 C (1H) as per their declaration.
5. The consumers who have given the declaration to deduct TDS under section 194Q are required to deduct the TDS @ 0.1 from energy bills and the same needs to be reported to the consumer ledger as well as financial ledger. For smooth functioning of the said activity MSEDCL has provided a webpage for submission of details of TDS deducted u/s 194Q on the following link:
<https://pro.mahadiscom.in/ConsumerInfo/tdsInformation.jsp>
6. MSEDCL has developed this window to facilitate the consumer for conveying the details of TDS deducted by the consumer on energy bills. It will facilitate consumer for non-reporting of short payment due to TDS deduction, non-getting of system generated notices to consumers due to TDS deduction and to continue their incentives, discounts and non-charging of Delayed Payment Charges etc.
7. The message is also conveyed on energy bills of the consumer for submission of details of TDS on the given link.
8.

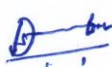
It is clear that TDS can be deducted only after valid declaration. **The TDS Portal permits declaration of only the current month's TDS**, and TDS deduction must match the declaration month. Otherwise, it is automatically treated as short payment by the billing system. The consumer unilaterally deducted Aug. 2025 TDS in Sep. 2025, without declaring eligibility as required under the circular. Therefore, the short payment amount is accurate and justified.


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As per Point No. 3, the Appellant is required to declare in advance its eligibility and intention to deduct TDS under Section 194Q by submitting requisite details on the designated portal.

- (vi) In October 2025, the Appellant complied with the prescribed procedure by submitting the TDS declaration through the portal and making full payment within the due date. Consequently, in November 2025, the Appellant was duly granted Prompt Payment Discount and applicable subsidies. This demonstrates that the system operates correctly and extends benefits upon proper compliance.
- (vii) Despite having understood the procedure, the Appellant again failed to comply in November 2025 by deducting TDS of both October and November 2025 in the November bill. Since TDS for October had already been accounted for, the system correctly treated the excess deduction as short payment. The details are mentioned in Table 3.
- (viii) As per Commercial Circular No. 337 dated 06.07.2022 (Page 5), eligibility for incentives is conditional upon prompt payment of electricity dues and absence of arrears. The relevant provision stipulates that such benefits are admissible only when the consumer has made timely prompt payment and has no outstanding dues. Any short payment disentitles the consumer from availing such benefits.
- (ix) The Appellant's contention of lack of awareness regarding the TDS declaration procedure is untenable. It is a settled principle of law that *ignorantia juris non excusat* (ignorance of law is no excuse).
- (x) The Appellant filed a grievance application before the Forum on 11.11.2025. The Forum, by its well-reasoned order dated 08.01.2026, rightly rejected the said grievance application on merits.
- (xi) The reliance placed by the Appellant on Case No. 33/2017 dated 31.10.2017 is misplaced. The said case pertains to TDS on interest on security deposits, which is factually and legally distinct from the present issue involving TDS under Section 194Q on electricity bills. Hence, the said judgment is not applicable.
- (i) In view of the above the Respondent prays that,


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- (a) Hold that the short payment in September-2025 occurred solely due to Appellant's deduction of undeclared TDS at MSEDCL's TDS portal. Also hold that the short payment in November-2025 occurred due to the Appellant wrongly deducting TDS of October-2025 again along with November-2025, despite the same already being accounted for, and that the system has correctly treated it as short payment.
- (b) Reject the request for cancellation of short payment, since previous month TDS cannot be adjusted.

5. After the hearing, the Respondent was directed to submit the particulars of prompt payment discount, Regional Subsidy, Delayed payment charges levied for the period from Aug. 2015 to Jan. 2026. Accordingly, the Respondent by its e-mail dated 15.04.2026 sent the required information as below:

Table 4:

| Billing details from Aug. 2025 to Jan.2026 | | | | | | | |
|--|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Sr. No. | Month | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 |
| | Prompt Payment Date | 15.09.2025 | 10.10.2025 | 10.11.2025 | 17.12.2025 | 08.01.2026 | 09.02.2026 |
| | Due Date | 22.09.2025 | 18.10.2025 | 17.11.2025 | 26.12.2025 | 16.01.2026 | 17.02.2026 |
| A1 | Current Month Bill Payable Amount (as on Payment Date) | 13,67,748.53 | 15,74,861.22 | 11,56,420.78 | 10,76,683.34 | 15,76,736.28 | 16,87,825.95 |
| A2 | Opening Balance Amount | 1.95 | 0.48 | 43072.36 | -1196.86 | 30293.57 | -1594.15 |
| A | Total Payable Amount (A1 + A2) | 13,67,750.48 | 15,74,861.70 | 11,99,493.14 | 10,75,486.48 | 16,07,029.85 | 16,86,231.80 |
| | Amount Paid Date | 12.09.2025 | 08.10.2025 | 07.11.2025 | 15.12.2025 | 16.01.2026 | 07.02.2026 |
| B | Amount paid | 13,67,750.00 | 15,71,917.00 | 11,99,490.00 | 10,72,995.00 | 16,07,030.00 | 16,86,230.00 |
| C | Balance Amount (A-B) | 0.48 | 2,944.70 | 3.14 | 2,491.48 | -0.15 | 1.80 |
| D | Less TDS Declared in MSEDCL System | 0.00 | 1,575.00 | 1,200.00 | 1,295.00 | 1,594.00 | 1,687.00 |
| E | Balance Amount (Short Payment) (C-D) | 0.48 | 1,369.70 | -1,196.86 | 1,196.48 | -1,594.15 | -1,685.20 |
| F | Prompt Payment Discount | 0 | 14,279.00 | 0 | 9,742.00 | 0 | 0 |
| G | Delayed payment charges | 0 | 531.76 | 0 | 373.99 | 0 | 0 |
| H | Regional Subsidy | 0 | 26,891.90 | 0.00 | 18,981.10 | 0.00 | 0.00 |
| J | Balance Payable Amount (F+G+H) | 0.48 | 43,072.36 | -1,196.86 | 30,293.57 | -1,594.15 | -1,685.20 |
| Note: | Due to short payment by the consumer, arrears accrued; consequently, the automated billing system did not permit necessary adjustments of Prompt Payment Discount, Regional Subsidy and levied Delayed Payment Charges. | | | | | | |
| | It is learnt that the TDS Amount of Rs. 1368/- directly paid to Income Tax Authority but not declared in MSEDCL System, might be linked up in the yearly final reconciliation. | | | | | | |


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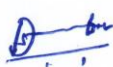
For Aug.2025, the TDS amount of ₹1,368/- was allegedly deposited by the Appellant directly with the Income Tax Authorities under the provisions of the Income Tax Act, 1961; however, the same was not declared in the system of the Maharashtra State Electricity Distribution Company Limited as required under the prescribed procedure. Hence it was not recognized and was effectively treated as short payment.


Analysis and Ruling

6. The parties were heard at length, and the documents placed on record were carefully perused. The present representation has been filed by the Appellant challenging the billing actions of the Respondent in respect of alleged short payment, disallowance of Prompt Payment Discount (PPD), Regional Subsidy, and levy of Delayed Payment Charges (DPC) for the months of September 2025 and November 2025. The Appellant has also sought refund of the amounts recovered on this account.

7. The Respondent contended that the Appellant failed to comply with the prescribed procedure for deduction and declaration of TDS under Section 194Q of the Income Tax Act, 1961 as the Appellant's turnover of electricity bill had crossed the limit of 50 lakhs. TDS can be recognized only upon valid declaration through the designated portal for the respective billing month. Even if TDS is deducted but not declared to MSEDCL, it is treated as short payment. The Appellant deducted TDS for August 2025 in the September 2025 bill without prior declaration, resulting in it being treated as short payment. Similarly, in November 2025, TDS pertaining to a previous month was deducted, leading to excess TDS deduction and consequent short payment. It is further contended that, as per applicable tariff provisions, benefits such as PPD and subsidy are admissible only upon full and timely payment of the billed amount, and in case of short payment or arrears, such benefits are disallowed and DPC is levied. The Respondent submits that the billing has been carried out strictly in accordance with applicable rules and regulations.

8. The Appellant contended that it had duly deducted and deposited TDS in accordance with the provisions of Section 194Q of the Income Tax Act, 1961, and that such statutory compliance cannot be negated by internal procedures of the Respondent. The denial of PPD,


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subsidy, and levy of charges is arbitrary and has resulted in excess recovery. The Appellant further submits that the issue arose due to bona fide lack of awareness regarding the TDS declaration mechanism and that there has been no delay or default in payment of the net billed amount.

9. **The following issues are framed for determination:**

Table 5:

| Sr. No. | Issue | Finding |
|---------|--|-------------|
| 1 | Whether denial of Prompt Payment Discount, and levy of Delayed Payment Charges in Sep. 2025 is justified; in the circumstances of this case. | Negative |
| 2 | Whether denial of PPD and levy of DPC in Nov.2025 is justified, in the circumstances of this case | Affirmative |
| 3 | Whether this authority can adjudicate upon the prayer for receiving govt. subsidy from Sept.2025 | Negative |

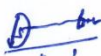
As per the Tariff Order passed by the Maharashtra Electricity Regulatory Commission in Case No. 226 of 2022 dated 31st March 2023 (effective from 01.04.2023), the provisions relating to Prompt Payment Discount and Delayed Payment Charges are stipulated as under:

Prompt Payment Discount: *A prompt payment discount of one percent of the monthly bill (excluding Taxes and Duties) shall be provided to consumers for payment of electricity bills within 7 days from the date of their issue.*

Delayed Payment Charges: *In case the electricity bill is not paid within the due date mentioned on the bill, delayed payment charges on the billed amount, including the taxes, cess, duties, etc., shall be levied on simple interest basis at the rate of 1.25% on the billed amount for the first month of delay*

Prompt Payment Discount is admissible only if full payment is made within the stipulated time, and Delayed Payment Charges are leviable in case of delay or non-payment of the full amount within the due date.

10. As per Commercial Circular No. 337 dated 06.07.2022 issued by the Maharashtra State Electricity Distribution Company Limited, read with Government Resolution No. MSE-2022/Pr.Kr.110/Urja-4 dated 21.02.2022 and allied resolutions, incentives and concessions to industrial consumers are conditional upon timely payment of electricity dues and absence of


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arrears. Such benefits are admissible only where the consumer makes prompt payment and there are no outstanding dues.

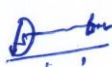
11. As per Table 4, the Appellant paid Rs. 15,71,917/- against the total payable amount of Rs. 15,74,861.70 in Sept. 2025, leaving a balance of Rs. 2,944.70. Of this, TDS of Rs. 1,575/- was declared for September 2025, while the balance of Rs. 1,369.70 pertains to TDS of Rs. 1,368/- remitted to the Income Tax Authority on 07.10.2025. It is observed that the said TDS, though duly deposited (Challan Sr. No. 04455, as reflected in Form No. 16A), was not declared on the Respondent's designated portal in the relevant billing month, constituting a technical lapse. The declaration was made only in October 2025, after which the Respondent was informed. As a result, the system reflected an outstanding amount of Rs. 1,369.70 while processing the September 2025 bill issued in the first week of October 2025.

12. This is a special case where the Appellant was put to loss due to a purely technical lapse. Considering the circumstances as a special case, refund of Prompt Payment Discount of Rs. 14,279/- and Delayed Payment Charges of Rs. 531.76 for Sept. 2025 is warranted, notwithstanding that the system has operated in accordance with applicable provisions. The issues are answered accordingly as set out in Table 5.

13. **Billing for November 2025:** As reflected in Table 4, the Appellant continued to be in arrears to the extent of Rs. 1,196.48, notwithstanding that TDS declarations were made in the MSEDCL system from September 2025 onwards. The position, as abstracted from Table 4, is reproduced below:

| Month | Aug-25 | Sep-25 | Oct-25 | Nov-25 | Dec-25 | Jan-26 |
|--------------------------------|--------|----------|----------|----------------|----------|----------|
| TDS Declared in MSEDCL System | 0.00 | 1,575.00 | 1,200.00 | 1,295.00 | 1,594.00 | 1,687.00 |
| Balance Amount (Short Payment) | 0.48 | 1369.7 | -1196.86 | 1196.48 | -1594.15 | -1685.2 |

14. In view of the above repeated lapse, we hold that the Appellant is not entitled to the benefit of Prompt Payment Discount for November 2025, and the levy of Delayed Payment


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Charges for the said month is justified. The Appellant is advised to pay about Rs.2000/- extra henceforth in the current monthly bills so as to cover calculation risks, thus to avail of PPD and subsidy, and to avoid arrears.

15. **Government Subsidy:** This Authority is not competent to adjudicate issues relating to Government subsidy for September 2025 and November 2025. The Appellant is at liberty to approach the competent authority of the Government of Maharashtra for redressal of the said grievance, if so advised. The present dispute partly pertains to the availing of subsidy granted by the Government, and in this context, the following judicial pronouncements are relevant:

➤ The Hon'ble High Court in Writ Petition No. 6409/2024 (MSEDCL Vs. Meera Enterprise), by order dated 20.01.2025, has observed as under:


“Government of Maharashtra is empowered to grant any subsidy to any consumer category and any dispute related to such direct subsidy needs to be referred to the Government of Maharashtra. It is upon the Government of Maharashtra to clarify any aspect of applicability of subsidy, if there is doubt from the intended beneficiary or implementing agency. The CGRF has no jurisdiction to pass any order in respect of subsidy.”

➤ The Hon'ble MERC in Case No. 45/2024 (M/s. RattanIndia Power Ltd. Vs. MSEDCL), by order dated 02.12.2025, has observed as under:

“This Commission has no jurisdiction on the matter of subsidy being granted by the GoM. The Petitioner may approach appropriate department of the GoM who have granted subsidy under Section 65 of the Electricity Act, 2003.”

16. The Forum's order is modified to the extent indicated below. The Respondent is directed as under:

- a) To refund the Prompt Payment Discount of Rs. 14,279/- and Delayed Payment Charges of Rs. 532/- for the month of September 2025 to the Appellant. The claim for refund of Prompt Payment Discount and Delayed Payment Charges for November 2025 is rejected.

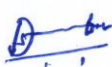

(Dilip Dumbre)
Secretary
Electricity Ombudsman Mumbai



- b) To submit compliance of this order within a period of two months from the date of the order.
- c) All other prayers of the Appellant stand rejected.

17. The Representation stands disposed of accordingly.

Sd/
(Vandana Krishna)
Electricity Ombudsman (Mumbai)


(Dilip Dumbre)
Secretary
Electricity Ombudsman Mumbai

